

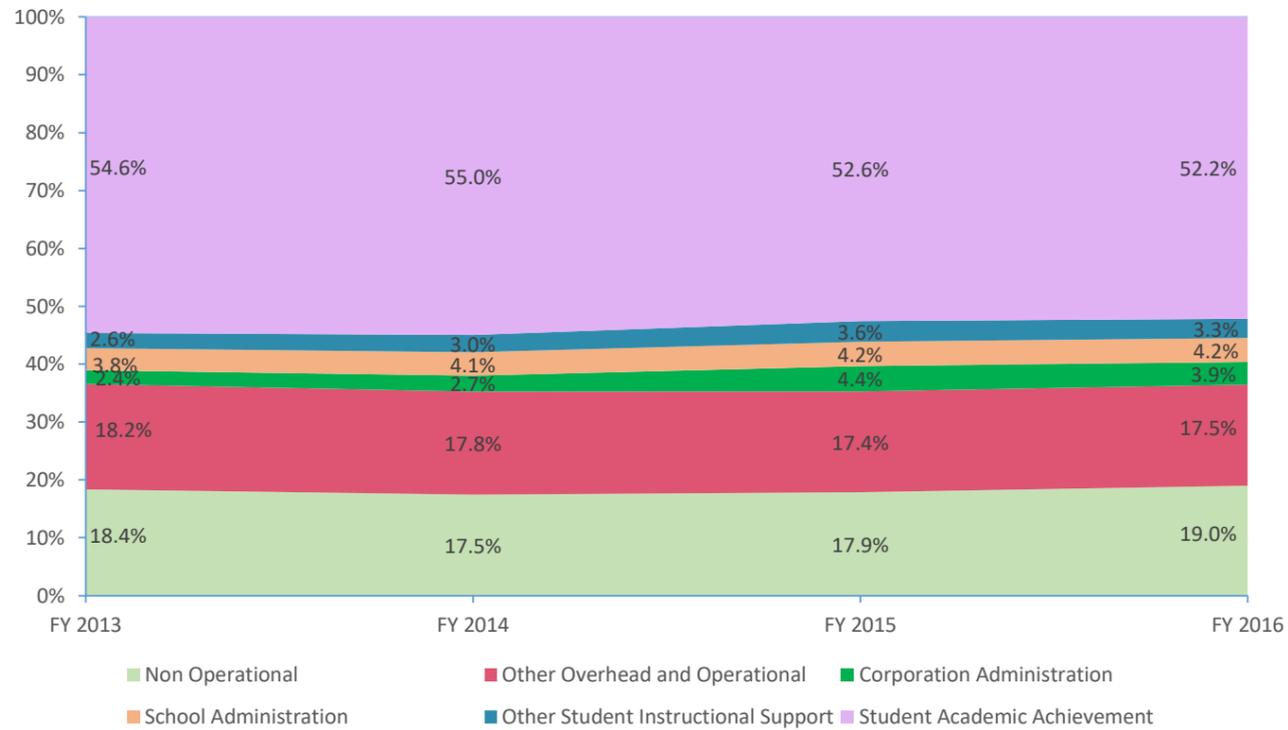
**School Corporation Expenditures by Account
Biannual Financial Report Data
South Adams Schools (35)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,464,115	53.1%	\$8,254,427	53.2%	\$8,026,837	54.6%	\$8,267,810	55.0%	\$7,851,096	52.6%	\$7,640,975	52.2%
Student Instructional Support	\$1,036,767	8.5%	\$1,020,848	6.6%	\$946,550	6.4%	\$1,058,940	7.0%	\$1,162,689	7.8%	\$1,095,276	7.5%
Total	\$7,500,882	61.6%	\$9,275,275	59.7%	\$8,973,387	61.0%	\$9,326,749	62.0%	\$9,013,784	60.3%	\$8,736,250	59.6%

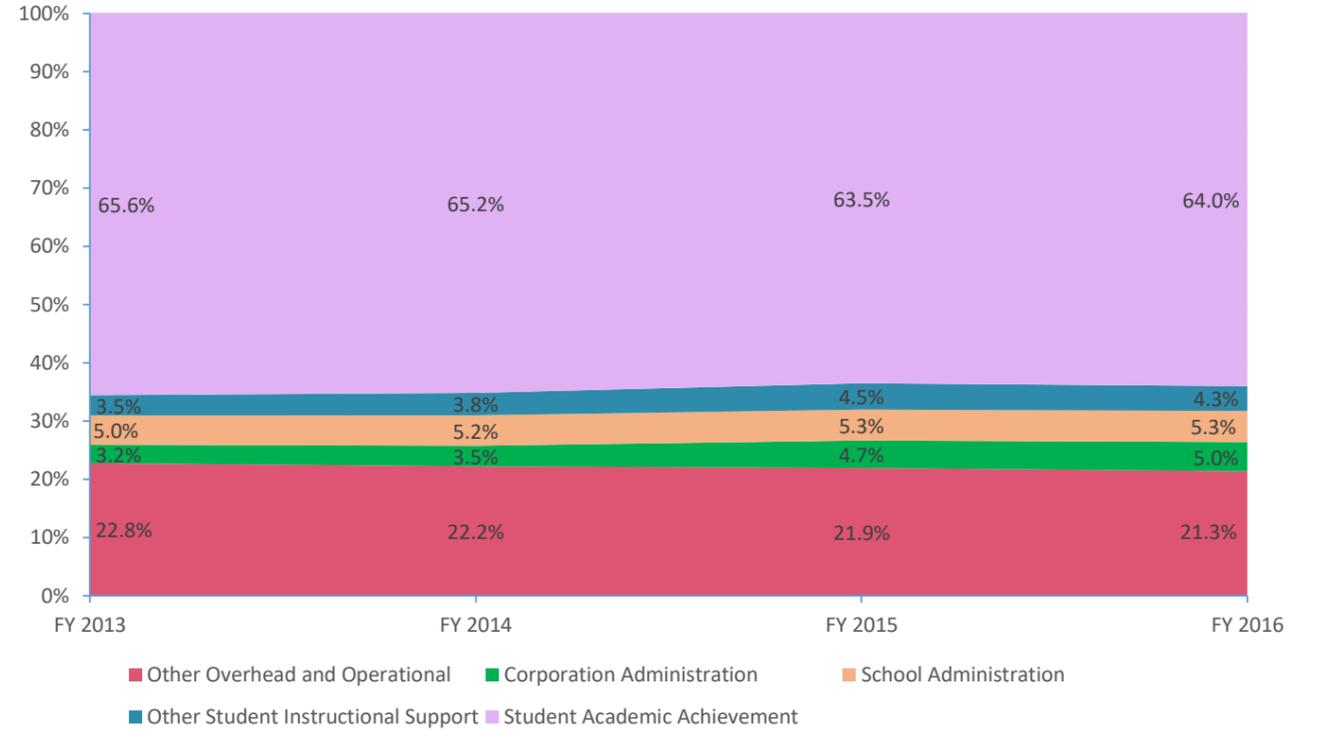
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,867,003	23.5%	\$3,017,605	19.4%	\$3,026,776	20.6%	\$3,091,953	20.6%	\$3,254,705	21.8%	\$3,130,357	21.4%
Non Operational	\$1,814,502	14.9%	\$3,232,438	20.8%	\$2,698,415	18.4%	\$2,625,687	17.5%	\$2,668,914	17.9%	\$2,782,579	19.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,681,505	38.4%	\$6,250,043	40.3%	\$5,725,191	39.0%	\$5,717,639	38.0%	\$5,923,619	39.7%	\$5,912,936	40.4%

Grand Total	\$12,182,387		\$15,525,318		\$14,698,578		\$15,044,389		\$14,937,403		\$14,649,187	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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South Adams Schools (35)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$322,332	\$339,969	\$304,378	NA	-5.6%	-10.5%
11100	Regular Programs	Elementary	\$2,415,183	\$3,061,476	\$2,627,565	\$2,520,762	4.4%	-17.7%	-4.1%
11200	Regular Programs	Middle/Junior High	\$10,457	\$972	\$876,429	\$868,801	8208.5%	89262.6%	-0.9%
11300	Regular Programs	High School	\$1,502,461	\$2,094,387	\$1,249,939	\$1,065,238	-29.1%	-49.1%	-14.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$53,231	\$47,609	\$54,547	NA	2.5%	14.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$61,550	\$65,386	\$59,970	\$61,077	-0.8%	-6.6%	1.8%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$33,546	\$65,748	\$5,337	\$0	-100.0%	-100.0%	-100.0%
11470	Regular Programs	Vocational Education - Business Education	\$234	\$5,302	\$0	\$0	-100.0%	-100.0%	NA
11480	Regular Programs	Vocational Education - Industrial Education A	\$56,648	\$67,698	\$61,247	\$60,322	6.5%	-10.9%	-1.5%
11490	Regular Programs	Vocational Education - Industrial Education B	\$46,072	\$57,187	\$66,375	\$66,498	44.3%	16.3%	0.2%
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$6,079	\$5,214	\$11,358	NA	86.8%	117.9%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$11,616	\$81,279	\$105,154	NA	805.2%	29.4%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$150,675	\$147,125	NA	NA	-2.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,887	\$8,996	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$30,327	\$0	\$4,559	NA	-85.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$842	\$922	\$3,022	NA	258.9%	227.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$4,920	\$0	\$0	NA	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$32,218	\$79,079	\$145,084	\$129,119	300.8%	63.3%	-11.0%
12610	Special Programs	Learning Disability	\$0	\$0	\$799,553	\$823,170	NA	NA	3.0%
12710	Special Programs	Equal Opportunity At Risk	\$38,677	\$55,291	\$66,594	\$67,573	74.7%	22.2%	1.5%
12810	Special Programs	Special Education Preschool	\$0	\$24,750	\$100,186	\$96,279	NA	289.0%	-3.9%
14100	Summer School Programs	Elementary	\$0	\$0	\$11,425	\$19,163	NA	NA	67.7%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$1,189	\$0	NA	NA	-100.0%
14300	Summer School Programs	High School	\$39,364	\$60,299	\$21,846	\$19,840	-49.6%	-67.1%	-9.2%
16100	Remediation	Remediation Testing	\$4,003	\$0	\$8,301	\$12,064	201.4%	NA	45.3%
16200	Remediation	Preventive Remediation	\$26,483	\$174,998	\$82,690	\$71,591	170.3%	-59.1%	-13.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$107,704	\$20,909	\$25,849	NA	-76.0%	23.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$476,266	\$659,822	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$2,173	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$40,784	\$227,978	\$47,459	\$43,323	6.2%	-81.0%	-8.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$42,131	\$80,454	\$84,725	NA	101.1%	5.3%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$47,080	\$8,807	\$66,993	\$35,213	-25.2%	299.8%	-47.4%
22220	Instruction	Library/Media Services - School Library	\$108,497	\$162,968	\$176,147	\$176,384	62.6%	8.2%	0.1%
22230	Instruction	Library/Media Services - Audiovisual	\$1,963	\$846	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$56,118	\$0	\$0	\$0	-100.0%	NA	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$140,948	\$132,745	\$153,991	NA	9.3%	16.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$418,188	\$360,610	\$349,186	NA	-16.5%	-3.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$6,724	\$0	\$0	NA	-100.0%	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$2,539	\$1,496	\$1,123	NA	-55.8%	-25.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$74,859	\$124,534	\$161,478	NA	115.7%	29.7%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$145,479	\$149,999	\$30,353	\$98,063	-32.6%	-34.6%	223.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$247,298	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,405,441	\$8,254,427	\$7,851,096	\$7,640,975	41.4%	-7.4%	-2.7%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$12,937	\$57,656	\$46,427	NA	258.9%	-19.5%
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$94,360	\$148,047	NA	NA	56.9%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$2,649	\$54,413	\$6,275	\$13,710	417.5%	-74.8%	118.5%
21210	Students	Guidance Services - Service Area Direction	\$3,317	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$207,247	\$180,549	\$297,089	\$227,905	10.0%	26.2%	-23.3%
21230	Students	Guidance Services - Appraisal Services	\$1,120	\$947	\$0	\$184	-83.6%	-80.6%	NA
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$13,666	\$0	NA	NA	-100.0%
21290	Students	Guidance Services - Other Guidance Services	\$8,850	\$0	\$0	\$0	-100.0%	NA	NA
21310	Students	Health Services - Service Area Direction	\$3,200	\$0	\$0	\$0	-100.0%	NA	NA

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							2006 to 2016	2009 to 2016	2015 to 2016
21320	Students	Health Services - Medical Services	\$300	\$0	\$0	\$0	-100.0%	NA	NA
21330	Students	Health Services - Dental Services	\$200	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$23,984	\$38,402	\$64,408	\$50,146	109.1%	30.6%	-22.1%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$0	\$20	NA	NA	NA
21420	Students	Psychological Services - Psychological Testing	\$6,811	\$83	\$0	\$0	-100.0%	-100.0%	NA
21430	Students	Psychological Services - Psychological Counseling	\$44,536	\$1,845	\$0	\$0	-100.0%	-100.0%	NA
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$23,272	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$371,042	\$562,615	\$499,039	\$476,977	28.6%	-15.2%	-4.4%
24900	School Administration	Other Support Services - School Admin.	\$141,418	\$169,057	\$130,195	\$131,859	-6.8%	-22.0%	1.3%
Student Instructional Support Total			\$837,947	\$1,020,848	\$1,162,689	\$1,095,276	30.7%	7.3%	-5.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$21,951	\$27,754	\$28,216	\$28,603	30.3%	3.1%	1.4%
23150	General Administration	Board of Education - Legal Services	\$66,846	\$37,477	\$10,160	\$9,024	-86.5%	-75.9%	-11.2%
23160	General Administration	Board of Education - Promotion Expenses	\$353	\$195	\$12,228	\$13,952	3854.5%	7054.7%	14.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,010	\$9,716	\$26,514	\$10,818	-9.9%	11.3%	-59.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$157,677	\$232,130	\$206,826	\$221,507	40.5%	-4.6%	7.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$12,565	\$216	\$176,874	\$177,068	1309.2%	82020.5%	0.1%
25160	Central Services	Fiscal Services - Financial Accounting	\$48,337	\$59,974	\$70,822	\$67,919	40.5%	13.2%	-4.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$60	\$15,760	\$251	\$329	447.8%	-97.9%	30.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	(\$308)	\$165	\$303	\$3,211	1143.8%	1843.9%	961.0%
25300	Central Services	Printing, Pub., and Duplicating Services	\$50,529	\$40,426	\$115,324	\$35,955	-28.8%	-11.1%	-68.8%
25750	Central Services	Personnel Services - Health Services	\$0	\$2,476	\$3,868	\$4,386	NA	77.2%	13.4%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$248	\$201	\$206	\$328	32.1%	63.0%	59.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$996,535	\$1,199,837	\$1,104,327	\$1,032,128	3.6%	-14.0%	-6.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$7,312	\$3,392	\$8,429	\$12,763	74.6%	276.2%	51.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$103,060	\$108,670	\$91,239	\$28,109	-72.7%	-74.1%	-69.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$129,058	\$101,578	\$65,219	\$65,100	-49.6%	-35.9%	-0.2%
27010	Student Transportation	Service Area Direction	\$7,402	\$0	\$0	\$0	-100.0%	NA	NA
27100	Student Transportation	Vehicle Operation	\$213,051	\$391,979	\$488,592	\$501,638	135.5%	28.0%	2.7%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$0	\$3,857	NA	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$174,603	\$169,625	\$241,753	\$221,349	26.8%	30.5%	-8.4%
27400	Student Transportation	Purchase of School Buses	\$114,646	\$89,258	\$0	\$93,220	-18.7%	4.4%	NA
27500	Student Transportation	Insurance on Buses	\$27,993	\$10,797	\$10,691	\$17,916	-36.0%	65.9%	67.6%
27900	Student Transportation	Other Student Transportation Services	\$13,933	\$33,594	\$33,323	\$29,266	110.1%	-12.9%	-12.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$293,605	\$478,680	\$550,274	\$537,090	82.9%	12.2%	-2.4%
31900	Food Services Operations	Other Food Services	\$0	\$3,705	\$9,268	\$14,821	NA	300.0%	59.9%
Overhead and Operational Total			\$2,451,466	\$3,017,605	\$3,254,705	\$3,130,357	27.7%	3.7%	-3.8%
Non Operational									
33200	Category not Specified	Community Recreation	\$23,344	\$11,423	\$28,412	\$24,214	3.7%	112.0%	-14.8%
33400	Category not Specified	Athletic Coaches	\$101,976	\$139,135	\$174,877	\$176,532	73.1%	26.9%	0.9%
33990	Other Community Services	Other	\$24,246	\$2,826	\$16,813	\$23,567	-2.8%	733.9%	40.2%
43000	Category not Specified	Professional Services	\$74,348	\$400	\$0	\$0	-100.0%	-100.0%	NA
44000	Category not Specified	Educational Specifications Dev.	\$11,289	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$838,515	\$394,742	\$194,263	\$299,677	-64.3%	-24.1%	54.3%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$519,602	\$519,602	\$519,602	NA	0.0%	0.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$28,352	\$9,200	\$3,080	\$0	-100.0%	-100.0%	-100.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$12,560	\$16,919	\$3,600	\$2,400	-80.9%	-85.8%	-33.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$216,766	\$193,009	\$6,267	\$15,550	-92.8%	-91.9%	148.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$14,716	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$0	\$1,675,000	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$0	\$54,284	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$431,085	\$205,000	\$755,000	\$780,000	80.9%	280.5%	3.3%

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					2006 to 2016	2009 to 2016	2015 to 2016				
53150 Lease Rental Buildings-Interest	\$0	\$10,243	\$967,000	\$941,000	NA	9087.2%	-2.7%				
60700 Category not Specified Scholarships	\$0	\$656	\$0	\$38	NA	-94.3%	NA				
Non Operational Total					\$1,777,197	\$3,232,438	\$2,668,914	\$2,782,579	56.6%	-13.9%	4.3%
Prorated by Fund											
26491 - SAA NA	PERF - 2007 Account Code	\$64,049	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS NA	PERF - 2007 Account Code	\$11,381	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O NA	PERF - 2007 Account Code	\$41,000	\$0	\$0	\$0	NA	NA	NA			
26491 - NO NA	PERF - 2007 Account Code	\$2,796	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA NA	Social Security - 2007 Account Code	\$294,948	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS NA	Social Security - 2007 Account Code	\$55,823	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O NA	Social Security - 2007 Account Code	\$76,446	\$0	\$0	\$0	NA	NA	NA			
26492 - NO NA	Social Security - 2007 Account Code	\$10,162	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$22,746	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$4,753	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$4,077	\$0	\$0	\$0	NA	NA	NA			
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$744	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA NA	Group Insurance - 2007 Account Code	\$639,962	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS NA	Group Insurance - 2007 Account Code	\$119,635	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O NA	Group Insurance - 2007 Account Code	\$287,213	\$0	\$0	\$0	NA	NA	NA			
26494 - NO NA	Group Insurance - 2007 Account Code	\$22,380	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$484	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$102	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$88	\$0	\$0	\$0	NA	NA	NA			
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$16	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$36,485	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,125	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,714	\$0	\$0	\$0	NA	NA	NA			
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,207	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total					\$1,710,336	\$0	\$0	\$0	NA	NA	NA